IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE TWENTY SEVENTH DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

and
THE HON'BLE MR JUSTICE ELIPE DHARMA RAO

WRIT PETITION NO : 22376 of 1996

Between:

1 A.P. Private Hospitals & Nursing Homes Association,

Rep. by its General Secretary Hyderabad.
2 Indian Medical Association, Rep. by General Secretary.

A.P. State Branch, Koti, Hyderabad.

..... PETITIONERS

AND

State of A.P., Rep. by its Secretary, Commercial Taxes

Department, Secretariat, Hyderabad.

.....RESPONDENT

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court may be pleased to issue a writ of mandamus or any other appropriate writ, direction or directions, declaring the imposition of professional Tax at the rate mentioned in Serial No.20 (B) of the Ist

Schedule of the Ordinance 21/96 dt. 1-8-96 published in A.P. Gazatte Pt.IV-B No.30 dt. 1-8-96, as arbitrary, unreasonable and unconstitutional and to direct the respondent to act in accordance with law and pass such other orders as this Hon'ble Court may deem fit and proper in the circumstances of the case.

Counsel for the Petitioner:MR.V.SRINIVAS

Counsel for the Respondent No.: GP FOR COMMERCIAL TAXES

The Court made the following :

O R D E R (Per MHSA,J)

In the instant case, petitioners have questioned certain provisions of the ordinance 21/96, whereby the first schedule has been amended.

2. It is not in dispute that the Ordinance has been replaced by an Act and, therefore, we dismiss the writ petition with liberty to the petitioners, if so advised, to question the Act or the provisions thereof.

3. With liberty as aforestated, the writ petition is accordingly

dismissed without going into the merits of the main controversy.

M.H.S.ANSARI, J

ELIPE DHARMA RAO,J

To

1. State of A.P., Rep. by its Secretary, Commercial Taxes Department, Secretariat, Hyderabad.
2. G.P. for Commercial Tax, A.P. High Court Building, Hyderabad (O.U.T.)
3. Two C.D. copies.